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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MSAD 46

2012-13

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## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	462	240	702	284	986
10	ATTENDING PUPILS (OCTOBER 2011)	464	226	690	301	991
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	463.0	233.0	696.0 ( 70%)	292.5 ( 30%)	988.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	27.2 (17:1)	14.6 (16:1)	19.5 (15:1)	=	61.3	/	69.4	=	.88	X	3511,658	=	2163,181	927,078
B.	GUIDANCE	1.5 (315:1)	0.7 (315:1)	1.3 (225:1)	=	3.5	/	2.0	=	1.75	X	97,754	=	119,749	51,321
C.	LIBRARIANS	0.6 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.3	/	1.0	=	1.30	X	59,362	=	54,020	23,151
D.	HEALTH	0.6 (720:1)	0.3 (720:1)	0.4 (720:1)	=	1.3	/	1.0	=	1.30	X	41,455	=	37,724	16,168
E.	EDUCATION TECHS	5.1 (090:1)	2.6 (090:1)	1.3 (225:1)	=	9.0	/	4.0	=	2.25	X	81,578	=	128,486	55,065
F.	LIBRARY TECHS	1.0 (450:1)	0.5 (450:1)	0.7 (450:1)	=	2.2	/	1.0	=	2.20	X	21,786	=	33,550	14,379
G.	CLERICAL	2.6 (180:1)	1.3 (180:1)	1.6 (180:1)	=	5.5	/	6.0	=	.92	X	194,298	=	125,128	53,626
H.	SCHOOL ADMIN.	1.7 (275:1)	0.8 (275:1)	1.0 (284:1)	=	3.5	/	4.0	=	.88	X	310,509	=	191,274	81,974

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		25,752	10,823
B.	Supplies and Equipment	346	478		240,816	139,815
C.	Professional Development	59	59		41,064	17,258
D.	Instructional Leadership Support	24	24		16,704	7,020
E.	Co- and Extra-Curricular Student	34	114		23,664	33,345
F.	System Administration/Support	220	220		153,120	64,350
G.	Operations & Maintenance	1,013	1,204		705,048	352,170

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	451,188	193,366
B.	Education & Library Technicians	36.00%	58,333	25,000
C.	Clerical	29.00%	36,287	15,552
D.	School Administrators	14.00%	26,778	11,476

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-172,731	-74,015
16	Adjustment for Title I Revenues	-284,386	-121,879

17	TOTALS	4174,747	1897,041
18	E.P.S. RATES	5,998	6,486

**Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	670.0	276.0	946.0		
	OCTOBER 2009	667.0	295.0	962.0		
	APRIL 2010	666.0	301.0	967.0		
	OCTOBER 2010	707.0	265.0	972.0		
	APRIL 2011	702.0	260.0	962.0		
	OCTOBER 2011	689.0	274.0	963.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	695.5 +	0.00	X	5,998.00	= 4,171,609.00
	9-12 PUPILS	267.0 +	11.50	X	6,486.00	= 1,806,351.00
	ADULT EDUC. COURSES AT .1	17.7		X	6,486.00	= 114,802.20
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,998.00	= 749.75
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,486.00	= 12,161.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6517	453.3	X .15	X	5,998.00	= 407,834.01
	9-12 DISADVANTAGED @ .6517	174.0	X .15	X	6,486.00	= 169,284.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,998.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,486.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	695.5		X	43.00	= 29,906.50
	9-12 STUDENT ASSESSMENT	267.0		X	43.00	= 11,481.00
	K-8 TECHNOLOGY RESOURCES	695.5		X	98.00	= 68,159.00
	9-12 TECHNOLOGY RESOURCES	267.0		X	296.00	= 79,032.00
	K-2 PUPILS	248.5	X .10	X	5,998.00	= 149,050.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,020,420.61
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,809,807.99
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,809,807.99

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,065,481.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	843,836.36	X	101.10%	=	853,118.56
35	TRANSPORTATION - EPS ALLOCATION					505,235.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,500,945.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,310,753.18

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #46				
	11/01/12	NEW PREK8 DEXTER ELEM SCHOOL	1,382,854.00	570,987.39	1,953,841.39
	05/01/13	NEW PREK8 DEXTER ELEM SCHOOL	0.00	556,640.28	556,640.28
42	TOTAL PRINCIPAL & INTEREST		1,382,854.00	1,127,627.67	2,510,481.67
43	APPROVED LEASES FOR 2011-12 - MSAD 46				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MSAD 46				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MSAD 46				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,510,481.67
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,821,234.85

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	LOCAL CONTRIBUTION	
DEXTER	559.5	59.62%	7,047,820.22		0.00		7,047,820.22		
EXETER	143.0	15.24%	1,801,556.19		0.00		1,801,556.19		
GARLAND	171.0	18.22%	2,153,828.99		0.00		2,153,828.99		
RIPLEY	65.0	6.92%	818,029.45		0.00		818,029.45		
TOTAL	938.5						11,821,234.85		
	2011 STATE VALUATION X		MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
DEXTER	221,950,000		7.690		1,706,795.50		7,047,820.22	1,706,795.50	60.34% 7.69M
EXETER	56,850,000		7.690		437,176.50		1,801,556.19	437,176.50	15.45% 7.69M
GARLAND	55,750,000		7.690		428,717.50		2,153,828.99	428,717.50	15.16% 7.69M
RIPLEY	33,300,000		7.690		256,077.00		818,029.45	256,077.00	9.05% 7.69M
TOTAL	367,850,000				2,828,766.50		11,821,234.85	2,828,766.50	100.00% 7.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,821,234.85	2,828,766.50	8,992,468.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,821,234.85	2,828,766.50	8,992,468.35
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			8,992,468.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.93%	STATE SHARE % = 76.07%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.93%	STATE SHARE % = 76.07%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,031,847.47		